

Senate File 2367

H-8458

1 Amend Senate File 2367, as amended, passed, and  
2 reprinted by the Senate, as follows:

3 1. Page 26, after line 17 by inserting:

4 <DIVISION  
5 REVENUE COLLECTIONS BY COUNTY TREASURERS

6 Sec. \_\_\_\_\_. Section 321.40, subsection 6, Code  
7 Supplement 2009, is amended to read as follows:

8 6. a. The department or the county treasurer  
9 shall refuse to renew the registration of a vehicle  
10 registered to the applicant if the department or  
11 the county treasurer knows that the applicant has a  
12 delinquent account, charge, fee, loan, taxes, or other  
13 indebtedness owed to or being collected by the state,  
14 from information provided pursuant to sections 8A.504  
15 and 421.17. An applicant may contest this action by  
16 requesting a contested case proceeding from the agency  
17 that referred the debt for collection pursuant to  
18 section 8A.504. The department of revenue and the  
19 department of transportation shall notify the county  
20 treasurers through the distributed teleprocessing  
21 network of persons who owe such a charge, fee, loan,  
22 taxes, or other indebtedness.

23 b. The county treasurer of the county of the  
24 person's residence and in which the person's vehicle  
25 is registered, in cooperation with the department  
26 of revenue, may collect delinquent taxes including  
27 penalties and interest owed to the state from a person  
28 applying for renewal of a vehicle registration. The  
29 applicant may remit full payment of the taxes including  
30 applicable penalties and interest, along with a  
31 processing fee of five dollars, to the county treasurer  
32 at the time of registration renewal. Upon full payment  
33 of the required taxes including applicable penalties  
34 and interest, the processing fee, and the vehicle  
35 registration fee, the county treasurer shall issue  
36 the registration to the person. A county treasurer  
37 collecting on behalf of the department of revenue shall  
38 update the vehicle registration records through the  
39 distributed teleprocessing network on a daily basis  
40 for all persons who have paid taxes pursuant to this  
41 subsection. A county treasurer shall forward all  
42 funds collected for the department of revenue to the  
43 department of revenue.

44 Sec. \_\_\_\_\_. Section 321.152, Code 2009, is amended by  
45 adding the following new subsection:

46 NEW SUBSECTION. 2A. a. Except as provided in  
47 paragraph "b", the five dollar processing fee charged  
48 by a county treasurer for collection of tax debt  
49 owed to the department of revenue pursuant to section  
50 321.40, subsection 6, shall be retained for deposit in

1 the county general fund.  
2 *b.* From each five dollar processing fee charged  
3 by a county treasurer pursuant to section 321.40,  
4 subsection 6, the county treasurer shall retain  
5 two dollars and fifty cents and shall forward the  
6 remaining two dollars and fifty cents to the treasurer  
7 of state to be used to reimburse the department  
8 of transportation for actual costs incurred by the  
9 department to implement provisions relating to the  
10 collection of tax debt by the county treasurers  
11 as provided in section 321.40, subsection 6. The  
12 department shall certify its costs to the treasurer of  
13 state for approval and payment. The treasurer of state  
14 shall notify the county treasurers and the department  
15 when the department's costs have been paid in full.  
16 Upon such notification, the county treasurers shall  
17 retain processing fees as provided in paragraph "a".

18 Sec. \_\_\_\_\_. Section 321.153, Code 2009, is amended to  
19 read as follows:

20 **321.153 Treasurer's report to department.**

21 1. The county treasurer on the tenth day of each  
22 month shall certify to the department a full and  
23 complete statement of all fees and penalties received  
24 by the county treasurer during the preceding calendar  
25 month and shall remit all moneys not retained for  
26 deposit under section 321.152 to the treasurer of  
27 state.

28 2. The distributed teleprocessing network shall be  
29 used in the collection, receipting, accounting, and  
30 reporting of any fee collected through the registration  
31 renewal or title process, with sufficient time and  
32 financial resources provided for implementation.

33 3. This section does not apply to fees collected  
34 or retained by a county treasurer pursuant to  
35 participation in county issuance of driver's licenses  
36 under chapter 321M.

37 4. This section does not apply to processing fees  
38 charged by a county treasurer for the collection of  
39 tax debt owed to the department of revenue pursuant to  
40 section 321.40.

41 Sec. \_\_\_\_\_. Section 421.17, subsection 27, Code 2009,  
42 is amended by adding the following new paragraph:

43 **NEW PARAGRAPH.** *k.* A county treasurer may collect  
44 delinquent taxes, including penalties and interest,  
45 administered by the department in conjunction with  
46 renewal of a vehicle registration as provided in  
47 section 321.40, subsection 6, paragraph "b", and rules  
48 adopted pursuant to this paragraph. County treasurers  
49 shall be given access to information required for the  
50 collection of delinquent taxes, including penalties

1 and interest, as necessary to accomplish the purposes  
2 of section 321.40, subsection 6, paragraph "b". The  
3 confidentiality provisions of sections 422.20 and  
4 422.72 do not apply to information provided to a  
5 county treasurer pursuant to this paragraph. A county  
6 treasurer collecting taxes, penalties, and interest  
7 administered by the department is subject to the  
8 requirements and penalties of the confidentiality  
9 laws of this state regarding tax or indebtedness  
10 information. The director shall adopt rules to  
11 implement the collection of tax debt as authorized in  
12 section 321.40 and this paragraph.

13 Sec. \_\_\_\_\_. Section 422.20, subsection 3, paragraph  
14 a, Code 2009, is amended to read as follows:

15 a. Unless otherwise expressly permitted by  
16 section 8A.504, section 421.17, subsections 22, 23,  
17 and 26, ~~sections~~ and subsection 27, paragraph "k",  
18 section 252B.9, section 321.40, subsection 6, paragraph  
19 "b", sections 321.120, 421.19, 421.28, 422.72, and  
20 452A.63, and this section, a tax return, return  
21 information, or investigative or audit information  
22 shall not be divulged to any person or entity,  
23 other than the taxpayer, the department, or internal  
24 revenue service for use in a matter unrelated to tax  
25 administration.

26 Sec. \_\_\_\_\_. Section 422.72, subsection 3, paragraph  
27 a, Code 2009, is amended to read as follows:

28 a. Unless otherwise expressly permitted by  
29 section 8A.504, section 421.17, subsections 22, 23,  
30 and 26, ~~sections~~ and subsection 27, paragraph "k",  
31 section 252B.9, section 321.40, subsection 6, paragraph  
32 "b", sections 321.120, 421.19, 421.28, 422.20, and  
33 452A.63, and this section, a tax return, return  
34 information, or investigative or audit information  
35 shall not be divulged to any person or entity,  
36 other than the taxpayer, the department, or internal  
37 revenue service for use in a matter unrelated to tax  
38 administration.

39 Sec. \_\_\_\_\_. INTENT — COLLECTION OF COURT DEBT BY  
40 COUNTY TREASURERS — STUDY.

41 1. It is the intent of the general assembly to  
42 implement the collection of court debt on behalf of the  
43 clerk of the district court at the time a person renews  
44 a motor vehicle registration beginning July 1, 2011.

45 2. The state court administrator, or the state  
46 court administrator's designee, in cooperation with  
47 the Iowa state county treasurers association shall  
48 develop a plan to allow county treasurers to collect  
49 restitution and delinquent court debt on behalf of  
50 the clerk of the district court at the time a person

1 appears before the county treasurer to renew a vehicle  
2 registration. The state court administrator shall  
3 submit a report of the plan to the general assembly on  
4 or before December 1, 2010.

5 Sec. \_\_\_\_ . EFFECTIVE DATE. The sections of this  
6 division of this Act amending sections 321.40, 321.152,  
7 321.153, 421.17, 422.20, and 422.72 take effect January  
8 1, 2011.>

9 2. By renumbering as necessary.

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GASKILL of Wapello